

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1. (Currently amended) An isolated polypeptide comprising the amino acid sequence of SEQ ID NO: 2, wherein the residue at position 146 of SEQ ID NO: 2 is an amino acid other than cysteine while the remaining residues are left unchanged, and wherein the polypeptide has increased formate dehydrogenase activity in the presence of an organic solvent in comparison to the protein consisting of the amino acid sequence of SEQ ID NO: 2.
2. (Previously presented) The polypeptide of claim 1, wherein the residue at position 146 is serine.
3. (Previously presented) The polypeptide of claim 1, wherein the residue at position 146 is alanine.
4. (Currently amended) An isolated polypeptide comprising the amino acid sequence of SEQ ID NO: 2, wherein the residues at positions 146 and 256 of SEQ ID NO: 2 are amino acids other than cysteine while the remaining residues are left unchanged, and wherein the polypeptide has increased formate dehydrogenase activity in the presence of an organic solvent in comparison to the protein consisting of the amino acid sequence of SEQ ID NO: 2.
5. (Previously presented) The polypeptide of claim 4, wherein the residue at position 146 is serine or valine and the residue at position 256 is serine, alanine, or valine.
6. (Previously presented) The polypeptide of claim 4, wherein the residue at position 146 is serine and the residue at position 256 is serine.

7. (Previously presented) The polypeptide of claim 4, wherein the residue at position 146 is serine and the residue at position 256 is valine.

8-19. (Canceled)

20. (Withdrawn) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising ~~the step of~~ contacting the polypeptide of claim 1 with the oxidized form of β -nicotinamide adenine dinucleotide.

21. (Withdrawn) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising ~~the step of~~ contacting the ~~transformant of claim 15 or a processed product thereof~~ polypeptide of claim 4 with the oxidized form of β -nicotinamide adenine dinucleotide.

22. (Withdrawn) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 20; and

(2) ~~recovering a reduced product generated by~~ contacting the reduced form of β -nicotinamide adenine dinucleotide of [the] step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

23. (Withdrawn) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 21; and

(2) ~~recovering a reduced product generated by~~ contacting the reduced form of β -nicotinamide adenine dinucleotide of [the] step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

24. (Withdrawn) The method of claim 22, wherein said oxidized substrate is a ketone and said reduced product ~~of the substrate~~ is an alcohol.

25. (Withdrawn) The method of claim 23, wherein said oxidized substrate is a ketone and said reduced product ~~of the substrate~~ is an alcohol.

26. (Withdrawn) The method of claim 24, wherein said ketone is 4-haloacetoacetate ester and said alcohol is (S)-4-halo-3-hydroxybutyrate ester.

27. (Withdrawn) The method of claim 25, wherein said ketone is 4-haloacetoacetate ester and said alcohol is (S)-4-halo-3-hydroxybutyrate ester.

28. (Withdrawn) The method of claim 22, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.

29. (Withdrawn) The method of claim 23, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.

30-33. (Canceled)

34. (Currently amended) An isolated polypeptide comprising the amino acid sequence of SEQ ID NO: 2, wherein the residues at position 6 and 256 of SEQ ID NO: 2 are amino acids other than cysteine while the remaining residues are left unchanged, and wherein the polypeptide has increased formate dehydrogenase activity in the presence of an organic solvent in comparison to the protein consisting of the amino acid sequence of SEQ ID NO: 2.

35. (Currently amended) An isolated polypeptide comprising the amino acid sequence of SEQ ID NO: 2, wherein the residue at position 6 is serine, alanine or valine, and the residue at position 256 is serine, alanine or valine while the remaining residues are left unchanged.
36. (Previously presented) The polypeptide of claim 35, wherein the residue at position 6 is alanine and the residue at position 256 is valine.
37. (Previously presented) The polypeptide of claim 35, wherein the residue at position 6 is alanine and the residue at position 256 is serine.
38. (Previously presented) The polypeptide of claim 35, wherein the residue at position 6 is valine and the residue at position 256 is serine.
39. (Previously presented) The polypeptide of claim 35, wherein the residue at position 6 is serine and the residue at position 256 is alanine.
40. (Previously presented) The polypeptide of claim 35, wherein the residue at position 6 is alanine and the residue at position 256 is valine.
41. (Currently amended) An isolated polypeptide comprising the amino acid sequence of SEQ ID NO: 2, wherein the residues at position 6, 146 and 256 of SEQ ID NO: 2 are amino acids other than cysteine while the remaining residues are left unchanged, and wherein the polypeptide has increased formate dehydrogenase activity in the presence of an organic solvent in comparison to the protein consisting of the amino acid sequence of SEQ ID NO: 2.
42. (Previously presented) The polypeptide of claim 41, wherein the residue at position 6 is serine, alanine or valine; the residue at position 146 is serine or alanine; and the residue at position 256 is serine, alanine or valine.
43. (Currently amended) An isolated polypeptide comprising the amino acid sequence of SEQ ID NO: 2, wherein the residue at position 6 is serine, alanine or valine; the residue at

position 146 is serine or alanine; and the residue at position 256 is serine, alanine or valine while the remaining residues are left unchanged.

44. (Previously presented) The polypeptide of claim 43, wherein the residue at position 6 is serine, the residue at position 146 is serine, and the residue at position 256 is serine.

45. (Previously presented) The polypeptide of claim 43, wherein the residue at position 6 is alanine, the residue at position 146 is serine, and the residue at position 256 is valine.

46. (Previously presented) The polypeptide of claim 43, wherein the residue at position 6 is alanine, the residue at position 146 is alanine, and the residue at position 256 is valine.

47. (New) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising contacting the polypeptide of claim 2 with the oxidized form of β -nicotinamide adenine dinucleotide.

48. (New) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising contacting the polypeptide of claim 3 with the oxidized form of β -nicotinamide adenine dinucleotide.

49. (New) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising contacting the polypeptide of claim 5 with the oxidized form of β -nicotinamide adenine dinucleotide.

50. (New) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising

contacting the polypeptide of claim 6 with the oxidized form of β -nicotinamide adenine dinucleotide.

51. (New) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising contacting the polypeptide of claim 7 with the oxidized form of β -nicotinamide adenine dinucleotide.

52. (New) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising contacting the polypeptide of claim 34 with the oxidized form of β -nicotinamide adenine dinucleotide.

53. (New) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising contacting the polypeptide of claim 35 with the oxidized form of β -nicotinamide adenine dinucleotide.

54. (New) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising contacting the polypeptide of claim 41 with the oxidized form of β -nicotinamide adenine dinucleotide.

55. (New) A method for producing a reduced form of β -nicotinamide adenine dinucleotide from an oxidized form of β -nicotinamide adenine dinucleotide, said method comprising contacting the polypeptide of claim 43 with the oxidized form of β -nicotinamide adenine dinucleotide.

56. (New) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 47; and

(2) recovering a reduced product generated by contacting the reduced form of β -nicotinamide adenine dinucleotide of step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

57. (New) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 48; and

(2) recovering a reduced product generated by contacting the reduced form of β -nicotinamide adenine dinucleotide of step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

58. (New) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 49; and

(2) recovering a reduced product generated by contacting the reduced form of β -nicotinamide adenine dinucleotide of step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

59. (New) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 50; and

(2) recovering a reduced product generated by contacting the reduced form of β -nicotinamide adenine dinucleotide of step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

60. (New) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 51; and

(2) recovering a reduced product generated by contacting the reduced form of β -nicotinamide adenine dinucleotide of step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

61. (New) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 52; and

(2) recovering a reduced product generated by contacting the reduced form of β -nicotinamide adenine dinucleotide of step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

62. (New) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 53; and

(2) recovering a reduced product generated by contacting the reduced form of β -nicotinamide adenine dinucleotide of step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

63. (New) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 54; and

(2) recovering a reduced product generated by contacting the reduced form of β -nicotinamide adenine dinucleotide of step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

64. (New) A method for producing a reduced product from an oxidized substrate, said method comprising the steps of:

(1) producing a reduced form of β -nicotinamide adenine dinucleotide by the method of claim 55; and

(2) recovering a reduced product generated by contacting the reduced form of β -nicotinamide adenine dinucleotide of step (1) and an oxidized substrate with a reductase that produces the reduced product from the oxidized substrate in the presence of the reduced form of β -nicotinamide adenine dinucleotide, thereby producing the reduced product.

65. (New) The method of claim 56, wherein said oxidized substrate is a ketone and said reduced product is an alcohol.

66. (New) The method of claim 57, wherein said oxidized substrate is a ketone and said reduced product is an alcohol.

67. (New) The method of claim 58, wherein said oxidized substrate is a ketone and said reduced product is an alcohol.

68. (New) The method of claim 59, wherein said oxidized substrate is a ketone and said reduced product is an alcohol.

69. (New) The method of claim 60, wherein said oxidized substrate is a ketone and said reduced product is an alcohol.

70. (New) The method of claim 61, wherein said oxidized substrate is a ketone and said reduced product is an alcohol.

71. (New) The method of claim 62, wherein said oxidized substrate is a ketone and said reduced product is an alcohol.

72. (New) The method of claim 63, wherein said oxidized substrate is a ketone and said reduced product is an alcohol.

73. (New) The method of claim 64, wherein said oxidized substrate is a ketone and said reduced product is an alcohol.

74. (New) The method of claim 56, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.

75. (New) The method of claim 57, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.

76. (New) The method of claim 58, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.

77. (New) The method of claim 59, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.

78. (New) The method of claim 60, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.

79. (New) The method of claim 61, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.

80. (New) The method of claim 62, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.

81. (New) The method of claim 63, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.

82. (New) The method of claim 64, wherein said reductase is *Kluyveromyces aestuarii*-derived carbonyl reductase.